

same report also asserts, *that it would be unwise to trust to those sources. because an annual permanent revenue. sufficient to defray the expenses of government, ought to be provided, without trusting to any doubtful scheme; and if thereafter the state could dispense with any part of the revenue, it would be an easy matter to repeal such of the taxes as were most odious and oppressive.* The tax upon certain offices, your committee are satisfied, was imposed in consequence of the report just mentioned. And they would further observe, that the report of the committee of ways and means of the succeeding year, not only proved that the deficit which existed the year before, (and which called forth the passage of this law,) was supplied; and that too from other means than those derived from this tax; but it also proved that there was a considerable sum in the treasury over and above that deficit; and so prosperous were the finances of the state, at the close of the last year, that the legislature curtailed one half of the direct tax

It is also to be remarked, that the committee of ways and means in 1825 declared, *that it is always difficult to make a selection of the most proper objects of taxation; and they thought it to be at all times unwise to lay such taxes as were unproductive, vexatious, &c.* And after expressing their belief that the tax on certain offices was of that character, they recommended its repeal.

Your committee have now given a sketch of the origin of this law, and of the reasons which caused its passage, and having shown that those reasons no longer exist, your committee beg leave to add their opinion that the tax ought now to cease. They would moreover, observe that they consider those offices of vital importance to the public; and they were so considered by the framers of our constitution, who threw around them its protecting arms. That the independence of the judiciary is the best and surest guard of the lives, liberties and property of the people, and of the deepest moment to the well being and happiness of the state, is a sentiment which cannot be questioned. The persons filling the offices under consideration, having many judicial functions to perform, have always been considered as a part of the judiciary of this state. The constitution, as well as some of our acts of assembly, put them on the same footing; therefore any thing calculated to destroy those offices, must be considered by your committee, as an attack upon the independence of our judiciary.

That the offices under consideration, are essentially necessary to the administration of justice, and are of solemn importance to every member of the community, no one will deny. And your committee think that those offices deserve